



Montana Department of Transportation

Accounting Services Bureau

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Helena, MT 59604-5895

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www.mdt.mt.gov

Do Not Write In This Space

International Fuel Tax Agreement (IFTA) – Tax Return

Trade Name (DBA):

Address Line 1:

Address Line 2:

City, State, Zip:

Report Period:

Due Date:

MT License #:

IFTA License #:

FEIN or SSN:

Phone #:

Fuel Summary

Fuel Type	Total Miles Traveled All Jurisdictions I		Total Gallons Used All Jurisdictions II		Average Fleet MPG (2 Decimal Places) III
1. Diesel (D):		/		=	
2. Gasohol (GH):		/		=	
Propane (P):		/		=	
Natural Gas (NG):		/		=	
3. Gasoline (G):		/		=	

4. If you did not operate this quarter write “none” in column (d).

5. IFTA Jurisdictions fuel tax computation (IFTA Qualified Vehicles):

***Round columns d through h to the nearest whole number.**

a	b	c	d	e	f	g	h	i	j	k
Jurisdiction	Fuel Type D, GH, P, NG, G	Tax Rate	Total Miles in Jurisdiction	Taxable Miles in Jurisdiction	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons f - g	Tax Due h X c	Interest Due	Total Due i + j
MT	D							\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
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								\$	\$	\$
								\$	\$	\$
								\$	\$	\$
Other Jurisdictions: (See Backside)										
Totals:								\$	\$	\$

Check here to cancel your
IFTA License:

Cancel

☐

Date: _____

Check here to refund
credits on your
account:

☐

*Important
See Reverse
Side for
Instructions*

6. Late Fee (see instructions):

\$

7. Previous Balance:

\$

8. Total Remittance or Credit:

\$

Make remittance to the Department of Transportation

I declare, under penalties of perjury, that this return (including schedules) has been examined by me and to the best of my knowledge and belief is true and complete.
Report must be signed in original to be considered properly filed.

Signature

Title

Date

Phone

General Instructions

File the Return and Tax Payment in U.S. Funds.

Each IFTA licensee shall file an IFTA tax return with this office on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The postal service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return.

Each return or a copy of a return must have an original signature.

Line 1, 2 and 3: These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Gasohol and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operation using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the enclosed tax rate chart.

- Column I:** Enter the total miles traveled by all vehicles which are over 26,000 lbs. gross vehicle weight and are licensed under IFTA.
Column II: Enter total gallons of fuel placed in IFTA vehicles.
Column III: Divide column I by Column II (round to 2 decimal places 0.00).

Line 4: Important -- If you did not travel during this quarter write None in column d.

Line 5: Fuel Tax Computation. Use a separate line for each fuel type for each IFTA member jurisdiction. Important: use the correct tax rate and average miles per gallon for the fuel type being reported. Surcharges are to be computed on the taxable gallons (column f). Use the line directly under the fuel tax computation for each jurisdiction to calculate a surcharge.

- Column a:** Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.
Column b: Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Gasohol, and NG = Natural Gas).
Column c: Enter the tax rate for the fuel type. See enclosed tax rate table.
Column d: Enter the total miles traveled in the jurisdiction.
Column e: Enter the taxable miles traveled for each jurisdiction.

* NOTE: This entry will be the same as Column d unless there was off highway mileage (private or Forest Service Property) or fuel tax trip permits were purchased in the state. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column. See your manual for further information on off highway mileage.

- Column f:** Divide Column e by the average miles per gallon from Column III, line 1, 2 or 3 of the return.
Column g: Enter gallons purchased during this reporting period on which fuel taxes have been paid. Exclude gallons purchased while operating under fuel tax trip permits. Purchases must be supported by invoices from the vendor. Retain these for your records.
Column h: Subtract Column g from Column f and enter tax due. If Column g is larger than f, enter figure in brackets, e.g. (2,180).
Column i: Multiply Column h by the fuel tax rate in Column c. If amount is for credit due, enter figure in brackets, e.g. (56.80).
Column j: If column i is greater than zero and the return is being filed late, enter the interest due calculated by multiplying Column i by 1% per month or fraction thereof.
Column k: Add Column i to Column j.
Other Jurisdictions are Alaska, Mexico, Northwest Territories, Yukon Territories and Washington DC.

Line 6: If a return is late, enter ten percent (10%) of the total of Column i or \$50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.

Line 7: Enter account balance from previous reporting period. If your previous return has a credit balance and you requested a refund, do not claim it here.

Line 8: Add 6 and 7 to the total line in Column k.

Credit Refund – If you are requesting a refund, check the box on the front of this form and return it along with the MF92CR.

Cancel IFTA License Box - Place an "X" in this box to request cancellation of your IFTA License. Attach your license to the return with written statement giving last date of operations and attesting that all Montana IFTA decals were removed from power units.

Sign and Date the Report - Return must be signed in original to be considered properly filed. Submit original return and make a copy for your records.

For Assistance - Contact 406-444-3832, TTY: 406-444-7696

Records - Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

By cooperative agreement, the Montana Department of Transportation exchanges information with other collecting agencies.
Alternative accessible formats of this document will be provided on request

IF you have bulk storage, this summary must be filled out for all jurisdictions

	Tax Paid		Tax Paid
1) Beginning Inventory:		5) Total fuel dispensed into IFTA Vehicles:	
2) Received into Storage:		6) Total fuel dispensed into Other Vehicles:	
3) Ending Inventory:		7) Total fuel dispensed into Equipment:	
4) Total Fuel Dispersed (1 + 2 less 3):			